

REPORT
OF THE
**DEPARTMENT OF MUNICIPAL
AFFAIRS**
OF THE
PROVINCE OF ALBERTA
1919

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EDMONTON, MARCH 3, 1920.

TO HIS HONOUR

ROBERT GEORGE BRETT,

Lieutenant Governor of the Province of Alberta.

SIR,—I have the honour to transmit herewith the Report of the Department of Municipal Affairs for the year 1919.

I have the honour to be, Sir,

Your obedient servant,

A. G. MACKAY,

Minister of Municipal Affairs.

DEPARTMENT OF MUNICIPAL AFFAIRS,
EDMONTON, MARCH 3, 1920.

HON. A. G. MACKAY,
Minister of Municipal Affairs.
EDMONTON, ALBERTA.

SIR,—I have the honour to submit herewith the Ninth Annual Report of the Department of Municipal Affairs.

JOHN PERRIE.

It is with great regret that I must make record of the death of John Perrie, late Deputy Minister of Municipal Affairs. Almost the entire year for which this report is written was included in his administration. He died December 10th, 1919, having served within twenty-one days of the full calendar and fiscal year. In his passing the province lost a great and faithful civil servant and Deputy Minister, the municipalities a ready and correct interpreter of their laws, and the people a hearty and sincere friend.

My appointment as Deputy Minister dates from December 12th, 1919, and hence there will doubtless be some omissions in a report which Mr. Perrie could have written, had he been permitted, to much better advantage.

MUNICIPAL AFFAIRS IN GENERAL.

The year of 1919 did not witness any remarkable achievement in municipal progress. However, a municipal district, Ashmont No. 605, was organized. Nine villages as follows were erected: Coaldale, Craigmyle, Enchant, Forestburg, Lac la Biche, Minburn, Rimbey, Rumsey and Rockyford. Two villages were disorganized—East Calgary and Lile. Two villages were erected into towns—Grand Prairie and Peace River.

The ending of the war and the homecoming of so many men and war workers brought the municipalities into live contact with the work of reconstruction. Many secretaryships passed from those who had handled them during the war to returned men. The work of the year was largely of an educative nature. Immediately following the adjournment of the Legislative Assembly in 1919, meetings were arranged for secretary-treasurers of the municipal districts at different points in the province. Mr. Perrie, then Deputy Minister, Mr. A. D. Fidler and Mr. A. Soutter, municipal inspectors, and Mr. J. H. Lamb, tax commissioner, each held two meetings. Every secretary-treasurer save four attended one of these meetings. The different Acts were taken up, and especially the new provisions just previously enacted by the Legislative Assembly were discussed and explained. The supervision over the appointment of auditors, as provided for in The Municipal District Act, has been carefully exercised. It will not immediately produce the full results desired, but it is a step in the right direction.

Municipal work is new in the province and the business methods have often been primitive, but the effort of the past years, together with the renewed zeal of 1919, is bearing fruit in better business methods and a deeper public spirit among councillors.

There are six cities within the province, each having its own special charter. There are fifty-one towns. These towns, with one or two exceptions, being governed entirely by The Town Act.

There are one hundred and eight villages, governed entirely by The Village Act.

There are one hundred and sixty-eight municipal districts, governed by the provisions of The Municipal District Act. A list of these urban municipalities and municipal districts is attached to this report.

VALUATION OF LANDS.

In connection with the inspection of the wild lands in the unorganized territory the valuation of each quarter or other assessable portion of land was undertaken and completed during the year. The acreage covered by these valuations does not include leased lands and is 9,269,598. The work was under the supervision of the tax commissioner, who had as the director of the field work the chief wild lands assessor, Martin V. Collisson. The result of this work is arranged in the respective improvement districts.

There may be some necessity for an equalization of the values determined upon and doubtless that will be provided for. Twenty-one assessors, in addition to the chief assessor, were engaged in this work.

The valuing of the lands in the municipal districts was not proceeded with so promptly. An explanation of the necessity for this valuation was given at the secretary-treasurers' meetings as referred to in another part of this report. Mr. Perrie, the Deputy Minister, sent a circular letter to each of the municipal districts under date of July 16th, 1919, urging upon them the completion of this work before the close of the year. However, some of the municipal districts delayed the matter until the early closing in of winter made the work difficult if not impossible. The understanding with all of the delinquent districts is that the assessment shall be in the hands of the department at an early date in the spring of 1920.

The work of the assessors, as well as that of the chief assessor and tax commissioner, was to gather all of the information possible concerning the nature of the land in the different sections of the province, as also the values at which land was changing hands. This information should be exceedingly valuable in connection with any equalization of land values.

TAX ENFORCEMENT PROCEEDINGS.

The enactment of The Tax Recovery Act at the Session of the Legislative Assembly in the year 1919 led some of the municipalities to defer procedure under the tax enforcement return provisions of their respective Acts until such time in 1920 as The Tax Recovery Act would come into operation. This delay was due in some sections to the conditions produced by the successive seasons of drought, as also from the fact that the procedure of The Tax Recovery Act would be much more simple and direct than that which they have been using under the tax enforcement return. However, many of the municipalities proceeded under the tax enforcement return and thus cleared up a goodly portion of arrears of taxes. It is to be noted that those municipalities which had been most faithful in taking tax enforcement proceedings were the best able to pass through the trying times of the war and of that occasioned by adverse seasons.

The department started tax enforcement proceedings late in the year 1918, and since the order in connection with adjudication as given by the respective judges did not come into the hands of the department until somewhat late in the year 1919, the work of seeking to have the owners of this land redeem the same, as well as that of taking the necessary steps to secure title for the lands not redeemed, has been continued in 1919.

MUNICIPAL TAXES IN GENERAL.

The system of taxation in force under the different city charters varies from a straight land value tax to the taxation of buildings, improvements, personal property, income, and poll tax. The towns and villages depend for their main source of revenue upon the tax on land values, but since in their respective Acts they have been given the privilege of levying a business tax, a tax on buildings and improvements, and a personal property tax, I find that in the year 1919 out of fifty-one towns of the province, twenty-five of them were assessing in two or more of the manners described above.

It is but fair to say that one of the towns was erected late in the year 1919, and should not be included in the proportionate count as shown above.

The following is a statement in regard to the taxes levied by this department, showing the levy in the year 1919, the amounts collected in 1919, and the arrears outstanding at the end of the year:

	Amount of Levy.	Amount Collected	Arrears Outstand- ing to Dec. 31st, 1919
Supplementary Rev. Tax ...	\$1,424,151.94	\$1,014,222.43	\$1,177,707.27
Wild Lands Tax	567,802.55	713,148.48	964,698.76
Improvement Tax	332,188.58	220,638.19	820,235.93
Educational Tax	146,806.17	128,295.72	316,269.85
Timber Areas Tax	12,437.00	8,282.23	19,437.51
Miscellaneous Fees .....	.....	1,281.02	.....
Hospital Tax	23,081.01	12,527.25	10,553.76
Cost and Redemption Fees on Forfeited lands .....	.....	2,195.40	.....

The Department of Municipal Affairs levies and collects taxes in one hundred and ninety-five improvement districts, fifty-one of which contain from 75,000 to as many as 259,000 assessable acres, not counting the leased lands.

According to the valuation placed upon these lands by our assessors, in 1919, there are seventeen improvement districts with a valuation of over \$1,000,000.00 and not exceeding \$2,000,000.00; eighteen districts with a valuation of \$2,000,000.00 and not exceeding \$3,000,000.00; and nine districts with a valuation of \$3,000,000.00 and over; thus making a total of forty-four improvement districts where the assessable area and the valuation of lands would clearly indicate that the people should organize into municipal districts and take care of the levy, collection and expenditure of their own taxes.

MUNICIPAL DISTRICT SEED GRAIN ACT.

The continued drought in some portions of the Province led many of the municipal districts to take advantage of the provisions of The Municipal Districts Seed Grain Act for the purpose of advancing seed grain to needy farmers for the season of 1919. The amount of the loans guaranteed under this Act for the year 1919 was \$1,781,494.56. In addition to this, some of the notes given in the year 1918 were not paid and a sum of money under the guarantee given in 1918 amounting to \$150,577.79 was carried over into the year 1919. At the close of 1919 the amount still due to banks as per reports received was \$1,399,349.89.

The necessity for some form of relief for the farmers in the drought stricken area became very apparent in the fall and winter of 1919, and steps were at once taken to relieve the situation. The municipal districts were instructed to arrange for the necessary borrowing under the guarantee of the province, and under an understanding that the government would bring down legislation at the Session of 1920 to make this borrowing legal. Up to December 31st, 1919, the sum of \$131,000.00 had been provided by the municipal districts for relief purposes, and guaranteed by the province.

WILD LANDS TAX.

Under the legislation of 1918 all the arrears of wild lands taxes for the municipal districts were handed over to the respective districts, and the municipal districts were instructed to make the levy for this tax in the year 1919, and to collect the arrears. Included in these arrears was a large sum on land owned by the Hudson's Bay Company. There was an understanding between the Department and the Hudson's Bay Company, that all action looking to the collection of these arrears and the current tax would be deferred, pending the decision of a suit which had been begun by the Hudson's Bay Company against the Province of Saskatchewan and had been carried to the Privy Council. During the year 1919 the decision of the Privy Council was handed down in favour of the Province of Saskatchewan and consequently the Hudson's Bay Company paid up all of the arrears and the current levy for wild lands tax.

Respectfully submitted,

J. H. LAMB,

Deputy Minister.

CITIES

Name	Total Popul- ation	Municipal Assessment					Debt	
		Land Values	Values of Buildings and Improvements	Business Tax Rental Values	Value of personal Property assessed	Municipal Taxes Levied	Municipal	School
Calgary	75,000	\$57,039,421.00	\$20,359,845.00	\$2,252,836.00	(Spl. Franchises) \$550,000.00	\$2,767,213.59	\$22,875,967.70	\$2,656,966.30
Edmonton	66,000	62,471,850.00	16,834,470.00	1,788,906.00	(Taxable Income) \$4,000,000.00	2,795,436.93	25,316,884.65	3,374,230.05
Lethbridge	12,000	7,322,600.00	3,275,940.00	580,600.00	\$1,125,285.00	324,279.84	3,926,778.97	.....
Medicine Hat	11,000	10,923,114.00	1,712,080.00	272,615.00	.....	209,234.08	3,075,589.47	596,193.43
Red Deer	3,000	2,270,110.00	.....	49,180.00	.....	46,727.95	313,561.95	44,902.97
Wetaskiwin	2,250	1,343,906.00	660,890.00	218,551.00	171,180.00	51,676.34	435,802.52	81,059.73

TOWNS

Name	Total Popu- lation	Municipal Assessment				Debt	
		Land Values	Values of Buildings and Improvements	Business Tax Rental Values	Value of Per- sonal Property Assessed	Municipal Taxes Levied	Municipal School
Athabasca	400	\$796,295.00	.....	.....	.....	\$31,851.80	.....
Brooks	700	204,410.00	.....	.....	.....	3,927.70	\$1,000.00
Basano	800	623,616.00	.....	.....	.....	30,941.62	.....
Beverley	900	1,231,190.00	.....	.....	.....	21,413.98	41,500.00
Blairmore	1,800	272,634.00	.....	.....	.....	16,362.32	2,168.75
Bow Island	500	419,660.00	.....	.....	.....	8,393.40	22,636.00
Camrose	2,200	1,757,602.00	.....	\$52,160.00	.....	56,383.15	29,531.66
Cardston	1,800	1,100,988.95	\$410,302.00	.....	\$246,730.00	20,483.80	86,170.70
Carmangay	330	209,014.00	.....	12,100.00	.....	9,570.56	6,966.60
Castor	755	142,210.00	137,980.00	20,360.00	.....	16,047.00	26,765.00
Clareholm	1,100	548,028.34	.....	.....	.....	27,757.33	27,108.00
Coleman	2,000	178,122.00	.....	.....	.....	7,303.90	.....
Coronation	760	415,345.00	.....	.....	.....	27,828.12	31,920.00
Daysland	350	170,607.00	.....	.....	.....	938.35	.....
Diamond City	200	56,050.00	.....	.....	.....	1,951.29	.....
Didsbury	800	199,230.00	.....	24,330.00	.....	13,700.97	17,133.12
Drumheller	2,015	456,287.00	.....	40,870.00	.....	20,470.23	24,146.67
Edson	800	1,151,855.00	.....	.....	.....	26,846.23	52,500.00
Fort Saskatchewan	900	504,972.00	166,800.00	2,300.00	.....	17,077.81	.....
Gleichen	800	195,400.00	171,855.00	25,204.00	.....	13,717.20	7,674.00
Grande Prairie	2,000	475,280.00	.....	20,560.00	.....	24,792.00	.....
Granum	400	168,086.00	.....	.....	.....	5,882.98	9,000.00
Grouard	500	564,585.00	.....	.....	.....	5,645.85	.....
Hanna	1,600	336,075.00	.....	.....	.....	17,491.57	20,000.00
Hardisty	500	88,837.00	76,330.00	.....	.....	4,129.17	20,833.25
High River	1,450	640,555.00	.....	50,565.00	.....	28,528.69	16,866.70
Innisfail	950	94,640.00	.....	24,795.00	.....	9,285.60	19,700.00

TOWNS—(Continued)

Name	Total Population	Municipal Assessment				Debt	
		Land Values	Values of Buildings and Improvements	Business Tax Rental Values	Value of Personal Property Assessed	Municipal Taxes Levied	Municipal School
Irvine	400	\$310,995.00	.....	\$420.00	.....	\$3,410.50	\$5,836.79
Lacombe	1,300	332,224.00	.....	.....	.....	17,275.60	62,729.29
Leduc	700	157,505.00	.....	20,848.60	.....	2,349.58	8,270.65
Macleod	1,800	961,907.12	.....	.....	.....	104,737.23	570,000.00
Magrath	1,200	164,555.00	.....	.....	.....	9,536.77	21,292.24
Morinville	600	141,670.35	.....	11,500.00	.....	1,556.00	12,796.15
Nanton	800	342,880.00	.....	.....	.....	7,888.67	14,925.00
Okotoks	550	199,510.00	.....	10,836.00	.....	5,933.32	6,290.39
Olds	1,000	283,772.50	.....	38,904.60	.....	11,552.29	4,800.00
Pincher Creek	1,200	421,139.00	.....	17,454.00	.....	23,639.47	70,693.67
Ponoka	650	194,186.00	\$124,310.00	21,840.00	.....	7,696.75	11,470.85
Raymond	1,600	207,000.00	.....	11,000.00	.....	8,345.00	52,751.00
Redcliff	2,200	3,306,980.00	786,760.00	.....	.....	141,421.12	357,800.00
Staveley	350	147,140.00	.....	.....	.....	4,119.92	3,000.00
Stettler	1,400	371,625.00	416,400.00	.....	\$227,345.00	33,495.20	80,364.35
St. Albert	1,000	227,614.00	.....	.....	.....	6,939.56	31,948.56
Stony Plain	500	93,766.00	.....	.....	.....	3,280.00	.....
Strathmore	600	395,115.00	.....	.....	.....	6,970.00	25,900.00
Taber	2,000	596,956.00	.....	28,110.00	.....	49,145.01	138,802.83
Tofield	600	762,035.00	.....	16,530.00	.....	29,847.40	101,325.41
Vegreville	1,200	700,302.23	247,917.00	.....	.....	45,823.45	153,565.06
Vermilion	1,200	912,074.00	.....	.....	.....	38,426.95	72,030.33
Wainwright	1,000	778,735.00	199,270.00	.....	.....	28,459.44	45,391.89
							\$10,000.00
							32,201.28
							44,825.00
							9,800.00
							19,446.78
							9,363.18
							1,600.00
							39,150.00
							35,027.96
							47,766.68
							15,367.07
							25,450.01

ELECTRIC LIGHT AND POWER OPERATION

Town	Revenue	Expenditure	Deficit	Surplus	Deficit from previous year	Surplus from previous year	Deficit as at Dec 31st, 1919	Surplus as at Dec 31st, 1919
Camrose	\$22,953.89	\$20,459.17	.....	\$2,494.72	.....	\$4,994.24	.....	\$7,488.96
Carmangay	35,140.74	38,055.37	\$2,914.83	.....	.....	.....	\$2,914.83	.....
Clareholm	18,804.01	16,964.89	.....	1,839.12	\$813.02	.....	.....	1,026.10
Coronation	8,741.04	7,658.15	.....	1,082.99	.....	1,810.66	.....	2,893.55
Fort Saskatchewan	8,892.49	8,878.06	.....	14.43	596.45	.....	.....	.....
Macleod	38,422.18	49,726.22	11,304.04	.....	.....	2,237.88	9,066.16	.....
Nanton	26,036.77	35,545.28	9,508.51	.....	.....	1,506.36	8,002.15	.....
Ponoka	8,986.44	8,788.15	.....	198.29	.....	441.06	.....	639.35
Stettler	16,768.16	16,303.24	.....	464.92	1,261.28	.....	796.36	.....
Vegreville	26,001.29	24,079.85	.....	1,921.44	819.85	.....	.....	1,101.59
High River	18,440.91	17,390.55	.....	1,050.36	7,548.31	.....	6,497.95	.....
Vermilion	16,743.38	16,499.19	.....	244.19	3,785.31	.....	3,541.12	.....
Drdsbury	10,687.54	10,889.77	202.23	.....	626.22	.....	828.45	.....
Gleichen	7,178.18	6,343.53	.....	834.65	3,311.07	.....	2,476.42	.....
Innisfail	9,962.76	13,822.14	3,859.38	.....	2,705.38	.....	6,564.76	.....
Pincher Creek	11,029.37	10,990.01	.....	39.86	1,387.98	.....	1,348.12	.....

VILLAGES

Name	Total Population	Municipal Assessment				Municipal Taxes Levied	Debenture Debt
		Land Values	Value of Buildings and Improvements	Business Tax, Rental Values	Value of Personal Property Assessed		
Acme	200	\$52,177.00	.....	.....	.....	\$1,304.42	.....
Airdrie	160	47,397.00	.....	.....	.....	805.75	.....
Alix	300	90,740.00	.....	\$5,840.00	.....	2,722.20	\$2,000.00
Alderson	120	46,505.00	.....	.....	.....	1,860.20	900.00
Alliance	450	37,700.00	.....	.....	.....	2,639.00	.....
Barons	400	74,320.00	.....	862.50	.....	2,824.16	200.00
Bashaw	350	57,670.00	.....	.....	.....	2,315.40	5,940.67
Bawlf	300	52,865.00	\$11,360.00	6,680.00	.....	1,130.37	500.00
Bentley	150	38,480.00	.....	.....	.....	421.15	.....
Big Valley	700	82,282.00	.....	.....	.....	3,687.32	.....
Bittern Lake	80	24,685.00	.....	.....	.....	296.25	.....
Blackie	300	56,610.00	.....	.....	.....	2,264.40	.....
Blackfalds	70	18,400.00	.....	.....	.....	294.40	.....
Botha	101	29,400.00	.....	.....	.....	588.00	.....
Bowden	200	63,954.00	.....	.....	.....	639.54	135.00
Bruderheim	250	43,730.00	.....	.....	.....	874.60	.....
Burdett	225	126,290.00	.....	.....	.....	2,525.80	.....
Cadogan	80	10,175.00	.....	4,219.00	.....	541.00	.....
Carbon	250	62,737.50	.....	.....	.....	704.11	.....
Carstairs	450	83,966.00	103,525.00	.....	.....	3,374.83	1,950.00
Cayley	128	46,450.00	.....	.....	.....	1,811.55	750.00
Cereal	200	40,720.00	.....	.....	.....	2,158.16	2,100.00
Champion	400	90,621.42	.....	.....	.....	3,624.85	750.00
Chauvin	350	63,310.40	.....	.....	.....	1,394.40	2,925.00
Chipman	200	25,340.60	.....	.....	.....	1,267.48	.....
Chinook	400	53,755.00	.....	9,596.50	.....	2,380.35	1,750.00
Clairmont	300	38,050.00	.....	11,450.00	.....	1,524.70	1,500.00
Clive	350	51,146.40	.....	.....	.....	1,278.66	590.00

DEPARTMENT OF MUNICIPAL AFFAIRS

VILLAGES—(Continued)

Name	Total Population	Municipal Assessment				Municipal Taxes Levied	Debenture Debt
		Land Values	Value of Buildings and Improvements	Business Tax, Rental Values	Value of Personal Property Assessed		
Clyde	85	\$40,991.00	.....	.....	.....	614.97	.....
Coalhurst	1200	16,272.50	.....	\$2,360.00	.....	1,117.95	.....
Cochrane	250	103,078.50	.....	.....	.....	2,473.88	.....
Commerce	400	42,700.00	.....	.....	.....	341.60	.....
Consort	200	54,975.00	.....	.....	.....	1,539.30	\$2,000.00
Cowley	150	34,425.00	.....	.....	.....	688.50	.....
Crossfield	310	57,745.00	.....	7,070.00	.....	2,019.23	600.00
Czar	110	42,650.00	\$29,650.00	.....	.....	723.00	.....
Delia	360	74,031.40	.....	.....	.....	4,441.88	4,050.00
Delburne	200	63,684.00	.....	.....	.....	2,018.16	.....
Donalda	250	35,535.00	.....	9,072.00	.....	1,255.00	.....
Edgerton	150	50,359.00	.....	.....	.....	1,007.18	.....
Empress	675	437,800.00	.....	.....	.....	6,567.12	.....
Entwistle	150	98,488.00	.....	.....	.....	1,969.76	750.00
Erskine	200	48,027.00	.....	.....	.....	960.64	400.00
Frank	350	68,100.00	.....	.....	.....	851.70	.....
Ferintosh	115	50,675.00	.....	255.00	.....	1,523.60	800.00
Gadsby	200	43,350.00	.....	.....	.....	1,984.50	1,750.00
Galahad	95	10,400.00	.....	8,570.00	.....	208.00	.....
Grassy Lake	125	87,765.00	70,110.00	.....	.....	2,368.19	400.00
Gull Lake	1200	44,427.00	.....	.....	.....	888.54	.....
Halkirk	125	25,740.00	.....	.....	.....	1,601.85	600.00
Holden	150	75,005.00	.....	.....	.....	1,875.00	543.46
Hughenden	200	14,715.00	.....	.....	.....	294.30	.....
Innisfree	300	29,423.25	.....	.....	.....	1,176.92	854.40
Irricana	112	49,231.00	.....	.....	.....	836.92	.....
Irma	150	26,849.50	.....	.....	.....	805.42	.....
Islay	150	19,450.00	.....	.....	.....	583.50	.....

VILLAGES—(Continued)

Name	Total Population	Municipal Assessment				Municipal Taxes Levied	Debenture Debt
		Land Values	Value of Buildings and Improvements	Business Tax, Rental Values	Value of Personal Property Assessed		
Jenner	105	\$35,125.00	.....	.....	.....	\$1,229.37	.....
Kapasiwin	200	20,460.00	.....	.....	.....	388.74	.....
Killam	400	113,105.59	.....	.....	.....	2,950.30	\$2,160.00
Kitcooty	240	32,500.00	.....	.....	.....	1,703.25	1,638.00
Lakeview	100	12,132.00	.....	.....	.....	364.56	1,250.00
Lamont	400	80,644.00	179,030.00	.....	.....	2,856.41	1,250.00
Langdon	115	58,675.00	20,110.00	.....	.....	1,969.60	.....
Lavoy	150	26,992.00	.....	.....	.....	539.84	.....
Legal	200	16,245.00	.....	.....	.....	324.90	.....
Lloydminster	450	189,655.40	.....	.....	.....	5,695.84	3,000.00
Lougheed	250	23,635.00	.....	.....	40,690.00	3,035.70	1,300.00
Lomond	300	56,225.00	87,410.00	589.70	.....	2,842.70	.....
Mannville	346	56,622.00	.....	.....	.....	1,132.44	.....
Millet	175	38,900.00	.....	.....	.....	583.50	.....
Mirror	400	278,028.00	.....	.....	.....	6,950.70	.....
Milk River	250	64,925.00	.....	.....	.....	973.85	.....
Monarch	75	47,376.00	.....	.....	.....	475.87	.....
Monitor	200	30,225.00	.....	.....	.....	1,511.25	.....
Mundare	385	91,015.00	.....	.....	.....	2,994.66	1,752.00
Munson	300	128,700.00	.....	34,640.00	.....	5,148.00	6,500.00
New Norway	150	27,419.25	.....	.....	.....	681.03	.....
North Red Deer	200	175,775.00	.....	.....	.....	2,630.62	800.00
Nobleford	125	35,800.00	107,040.00	.....	.....	417.32	.....
Obaton	75	40,648.00	.....	.....	.....	1,725.12	4,000.00
Oyen	500	97,112.00	.....	.....	.....	3,397.01	4,275.00
Peace River	800	584,075.00	.....	.....	.....	18,690.40	7,600.00
Penhold	105	46,897.00	.....	.....	.....	468.97	.....
Pincher City	60	16,125.00	.....	2,200.00	.....	784.30	600.00

DEPARTMENT OF MUNICIPAL AFFAIRS

VILLAGES—(Continued)

Name	Total Population	Municipal Assessment				Municipal Taxes Levied	Debenture Debt
		Land Values	Value of Buildings and Improvements	Business Tax, Rental Values	Value of Personal Property Assessed		
Provost	450	\$110,666.66	.....	.....	.....	\$3,983.87	\$8,400.00
Retlaw	250	98,580.00	\$53,900.00	.....	.....	3,049.60	.....
Richdale	150	36,725.00	.....	.....	.....	1,285.22	1,750.00
Rocky Mountain House	350	46,250.00	.....	\$4,092.00	.....	9,749.20	.....
Rockyford	150	99,600.00	.....	.....	.....	1,593.60	.....
Rumsey	100	29,718.00	.....	.....	.....	594.36	.....
Ryley	150	47,707.00	.....	.....	.....	1,112.45	1,108.00
Sedgewick	400	152,550.00	.....	.....	.....	5,186.70	9,100.00
Stirling	400	36,240.00	.....	.....	.....	1,415.35	.....
Strome	250	95,936.00	.....	120.00	.....	1,918.72	704.00
St. Paul	525	157,115.00	.....	.....	.....	2,356.72	3,000.00
Spirit River	350	52,352.50	.....	.....	.....	1,031.05	2,000.00
Suffield	100	109,696.00	.....	.....	.....	1,645.44	.....
Sylvan Lake	245	166,152.40	.....	.....	.....	1,662.62	1,815.00
Three Hills	650	102,890.00	.....	.....	.....	2,057.80	.....
Trochu	680	127,806.08	.....	.....	.....	4,376.98	900.00
Veteran	160	28,125.00	.....	.....	.....	703.10	.....
Viking	350	102,634.00	.....	.....	.....	3,180.78	106.00
Vulcan	800	121,675.00	.....	47,806.00	.....	7,300.50	1,600.00
Wabamun	100	29,407.50	.....	.....	.....	985.30	4,890.00
Walsh	75	24,530.00	.....	.....	.....	457.20	.....
Warner	500	128,743.00	.....	.....	.....	2,574.86	.....
Westlock	220	94,710.00	.....	.....	.....	947.10	.....
Youngstown	575	146,600.00	136,530.00	.....	.....	11,329.70	12,386.67